

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

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| NICHOLAS ANGELOPOULOS |) | |
| |) | |
| Plaintiff, |) | Case No. 12 C 5836 |
| |) | |
| v. |) | District Judge Robert M. Dow, Jr. |
| |) | |
| KEYSTONE ORTHOPEDIC SPECIALISTS, S.C., et al. |) | Magistrate Judge Daniel G. Martin |
| |) | |
| Defendants. |) | |

ORDER

Plaintiff's Amended Motion to Compel [144] is granted in part.

STATEMENT

Pursuant to the Court's request, Defendant Hall has submitted unredacted copies of his federal and state tax returns for 2005, 2006, and 2007 for *in camera* review. Hall earlier provided a redacted version of the returns to Angelopoulos in response to this Court's order on Plaintiff's motion to compel. Hall withheld certain schedules and other information on the ground that they are not relevant to the issues of the case. In particular, Hall claims that it is premature to provide information about his net worth because no finding of liability has yet been reached.

The Court disagrees. Federal courts do not generally require that a claim be adjudicated on the merits before permitting discovery on this issue. See *United States v. Autumn Ridge Condo. Assn., Inc.*, 265 F.R.D. 323, 328 (N.D. Ind. 2009) (citing cases); but see *Lanigan v. Babusch*, 2011 WL 5118301, at *4 (N.D. Ill. Oct. 27, 2011) (noting that some courts prefer to postpone such discovery). In reality, much of this issue is already

moot because the returns that Hall has already provided disclose much of what Angelopoulos seeks.

Nevertheless, the Court agrees that certain parts of Hall's returns have no direct relevance to this issue. Hall is not required to turn over Schedule D, the Foreign Tax Credit statements, Residential Energy Credits, or Noncash Charitable Contributions for his federal returns. He may also withhold all estimated payment vouchers for both state and federal filings. All other parts of the tax returns should be produced within 7 days. All tax records are subject to the parties' protective order.

DATE: June 9, 2014.



Daniel G. Martin
United States Magistrate Judge